IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

WP(C).No. 4964 of 2007(N)

PETITIONER:

N.T. VASU, S/O. APPUNNI,
NELLICKATHARAYIL HOUSE, VETTAM P.O.,
TIRUR, MALAPPURAM DIST.

BY ADV. SRI.K.P.MUJEEB

RESPONDENTS:

1. **STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY,REVENUE DEPARTMENT,
   GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE TRANSPORT COMMISSIONER,**
   THIRUVANANTHAPURAM.

3. **THE REGIONAL TRANSPORT OFFICER,**
   MALAPPURAM.

4. **THE JOINT REGIONAL TRANSPORT OFFICER,**
   TIRUR.

5. **SUB INSPECTOR OF POLICE, TIRUR.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.C NO.4964/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE JUDGMENT DT.18.4.06 IN WP(C) 11377/2006.

EXT.P2:- COPY OF THE ORDER DT.10.5.06.

EXT.P3:- COPY OF THE FORM G SUBMITTED BY THE PETITIONER

EXT.P4:- COPY OF THE ORDER DT.19.1.07 ISSUED BY 3RD RESPONDENT.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.4964 of 2007-N

Dated this the 8th day of March, 2007

JUDGMENT

The petitioner is the owner of the Stage Carriage KL-10 N 2822. It was seized by the AMVI, Tirur and handed over to the Tirur police station on 15-3-2006. Since then it was remaining in the police custody. The petitioner submitted G-Form which is produced as Ext.P3, claiming exemption from payment of tax from 1-4-2006 to 31-3-2007. The said G-Form was rejected by Ext.P4 by the Taxation Officer on the ground that since the vehicle is in the police custody, the claim for exemption from payment of tax cannot be granted. The petitioner has cleared the tax upto 31-3-2006. If the G-Form for the period from 1-4-2006 to 31-3-2007 is accepted, there is no arrears of tax. The petitioner submits, in view of the recent Full Bench decision of this Court in..... even if the vehicle is in police custody, if G-Form is filed, the petitioner is entitled to get exemption from payment of tax.

2. I heard the learned Government Pleader for the respondents.

3. The point raised by the petitioner is covered by the above-said Full Bench decision of this Court. Accordingly, the writ petition is allowed. Ext.P4 is quashed. It is declared that exemption shall be

granted as claimed in Ext.P3. If the petitioner has cleared the tax upto 31-3-2006, the vehicle shall be released to him immediately on production of a copy of this order. If the petitioner wants to operate the vehicle before 31-3-2007 needless to say he shall pay the tax for the month of March, 2007. If the petitioner operates the vehicle after the release of the same from police custody during this month the tax which would be claimed from him for operating the said period in the light of the provisions of the Taxation Act can be claimed by the Taxation Officer.

K.BALAKRISHNAN NAIR, JUDGE.

MS